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IN THE UNITED STATES BANKRUPTCY COURT
FOR THE EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

- - - - - x
In re: : Chapter 11
:
CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
et al., :
:
Debtors. : Jointly Administered
- - - - - x

**DEBTORS' (I) FIFTY-SECOND OMNIBUS OBJECTION TO CERTAIN
503(b)(9) CLAIMS AND (II) MOTION FOR A WAIVER OF THE
REQUIREMENT THAT THE FIRST HEARING ON ANY RESPONSE
PROCEED AS A STATUS CONFERENCE**

The debtors and debtors in possession in the above-captioned cases (collectively, the "Debtors"),¹ hereby

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), PRAHS, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors,

file the Debtors' Fifty-Second Omnibus Objection to Certain 503(b)(9) Claims (the "Objection"), and hereby move this Court, pursuant to sections 105 and 502 of title 11 of the United States Code, 11 U.S.C. §§ 101 et seq. (as amended, the "Bankruptcy Code"), Rule 3007 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and Local Bankruptcy Rule 3007-1, for an order, the proposed form of which is attached hereto as Exhibit A, temporarily disallowing the 503(b)(9) Claims (as defined herein) to the extent of the amount of the Preferential Transfers (as defined herein). In addition, the Debtors move this Court waive the requirement that the initial hearing on any response proceed as a status conference and instead request that this Court hear argument on and resolve the legal issues presented by this Objection. In support of the Objection, the Debtors reply upon and incorporate by reference the accompanying brief (the "Brief") and respectfully state as follows:

the address was 9950 Mayland Drive, Richmond, Virginia 23233 and currently is 4951 Lake Brook Drive, Glen Allen, VA 23060.

JURISDICTION AND VENUE

1. This Court has jurisdiction to consider this Motion under 28 U.S.C. §§ 157 and 1334. This is a core proceeding under 28 U.S.C. § 157(b). Venue of these cases and this Motion in this district is proper under 28 U.S.C. §§ 1408 and 1409. The statutory and legal predicates for the relief requested herein are Bankruptcy Code sections 105 and 502, Bankruptcy Rule 3007, and Local Bankruptcy Rule 3007-1.

BACKGROUND

2. On November 10, 2008 (the "Petition Date"), the Debtors filed voluntary petitions in this Court for relief under chapter 11 of the Bankruptcy Code.

3. The Debtors continue to manage and operate their businesses as debtors in possession pursuant to Bankruptcy Code sections 1107 and 1108.

4. By order dated November 12, 2008, this Court appointed Kurtzman Carson Consultants LLC ("KCC") as claims, noticing and balloting agent for the Debtors in these chapter 11 cases pursuant to 28 U.S.C. § 156(c).

5. On November 12, 2008, the Office of the United States Trustee for the Eastern District of Virginia appointed a statutory committee of unsecured creditors (the "Creditors' Committee"). To date, no

trustee or examiner has been appointed in these chapter 11 cases.

6. On January 16, 2009, the Court authorized the Debtors, among other things, to conduct going out of business sales at the Debtors' remaining 567 stores pursuant to an agency agreement (the "Agency Agreement") between the Debtors and a joint venture, as agent (the "Agent"). On January 17, 2009, the Agent commenced going out of business sales pursuant to the Agency Agreement at the Debtors remaining stores. As of March 8, 2009, the going out of business sales at the Debtors' remaining stores had been completed.

7. On September 29, 2009, the Debtors and the Creditors Committee filed the First Amended Joint Plan of Liquidation of Circuit City Stores, Inc. and its Affiliated Debtors and Debtors In Possession and its Official Committee of Creditors Holding General Unsecured Claims (the "Plan"). The associated disclosure statement (the "Disclosure Statement") was approved on September 24, 2009, and confirmation on the Plan is currently scheduled for November 23, 2009.

8. Generally, the Plan provides for the liquidation of the Debtors under chapter 11 of the Bankruptcy Code.

OBJECTION AND RELIEF REQUESTED

9. Subject to the reservation of rights set forth herein, by this Objection and as more particularly set forth in the Brief, the Debtors seek entry of an order temporarily disallowing each of the claims identified on Exhibit C (collectively, the "503(b)(9) Claims")² up to the amount of the Preferential Transfers (as defined in the Brief), pending the return of the Preferential Transfers.

10. To the extent the Preferential Transfers are equal to or greater than the alleged amount of the a 503(b)(9) Claim, the entire 503(b)(9) Claim would be temporarily disallowed in full. In contrast, to the extent the Preferential Transfers are less than the alleged amount of the a 503(b)(9) Claim, the difference between such amounts would not be temporarily disallowed, but would be subject to the Debtors' rights to further object to such 503(b)(9) Claim.

11. Finally, the Debtors request that this Court waive the requirement that the initial hearing on any response to this Objection proceed as a status

² For ease of reference, attached as Exhibit B is an alphabetical listing of all claimants whose 503(b)(9) Claims are included in this Objection (collectively, the "Claimants"), with a cross-reference by claim number.

conference. Instead, the Debtors request that this Court hear argument on and resolve the legal issues presented by this Objection (and any response thereto) and reserve any factual disputes for a subsequent hearing after appropriate discovery.

WAIVER OF STATUS CONFERENCE

12. Pursuant to the Order Establishing Omnibus Objection Procedures and Approving the Form and Manner of Notice of Omnibus Objections entered on April 1, 2009, (the "Omnibus Objection Procedures Order") (Docket No. 2881), to the extent any Claimant timely files and properly serves a response to this Objection by November 4, 2009 at 4:00 p.m. (ET), this Court would hold a status conference at the first hearing. The Debtors respectfully request that this Court waive this requirement on a limited basis to permit the first hearing on this Objection -- the hearing on November 12, 2009 -- to proceed with oral argument on the legal issues presented in this Objection and any response. After the Court resolves the legal issues presented and to the extent any facts are in dispute, the Debtors and any responding Claimant could thereafter engage in

discovery and schedule an evidentiary hearing, if necessary, at the Court's convenience.

RESERVATION OF RIGHTS

13. At this time, the Debtors have not completed their review of the validity of all claims filed against their estates, including the 503(b)(9) Claims. Accordingly, the 503(b)(9) Claims may be the subject of additional subsequently filed objections. To that end, the Debtors reserve the right to further object to any and all claims, whether or not the subject of this Objection, for allowance, voting, and/or distribution purposes, and on any other grounds applicable law permits.

14. Finally, the Debtors reserve the right to modify, supplement and/or amend this Objection as it pertains to any 503(b)(9) Claims or Claimant herein.

NOTICE AND PROCEDURE

15. Notice of this Objection has been provided to the Claimants and to other parties-in-interest in accordance with the Court's Order Pursuant to Bankruptcy Code Sections 102 and 105, Bankruptcy Rules 2002 and 9007, and Local Bankruptcy Rules 2002-1

and 9013-1 Establishing Certain Notice, Case Management and Administrative Procedures (Docket No. 130) (the "Case Management Order").

16. Furthermore, the Debtors submit that the following methods of service upon the Claimants should be deemed by the Court to constitute due and sufficient service of this Objection: (a) service in accordance with Bankruptcy Rules 3007, 7004, and 9006; (b) to the extent counsel for a Claimant is not known to the Debtors, by first class mail, postage prepaid, on the signatory of the Claimant's proof of claim form or other representative identified in the proof of claim form or any attachment thereto at least 30 days before the hearing date; or (c) by first class mail, postage prepaid, on any counsel that has appeared on the Claimant's behalf in the Debtors' bankruptcy cases at least 30 days before the hearing date. The Debtors are serving the Claimant with this Objection and the Exhibit(s) on which the Claimant's claim is listed.

17. To the extent any Claimant fails to timely file and properly serve a response to this Objection on or before **November 4, 2009 at 4:00 p.m.**

(ET) as required by the Case Management Order and applicable law, the Debtors request that the Court enter an order, substantially in the form attached hereto as Exhibit A, temporarily disallowing the 503(b)(9) Claims.

**COMPLIANCE WITH BANKRUPTCY RULE 3007 AND
THE OMNIBUS OBJECTION PROCEDURES ORDER**

18. To the extent a waiver is not requested herein, this Objection complies with Bankruptcy Rule 3007(e) as modified by, and in accordance with, the Omnibus Objection Procedures Order.

NO PRIOR RELIEF

19. No previous request for the relief sought herein has been made to this Court or any other court.

CONCLUSION

WHEREFORE, the Debtors request the Court to enter the Order sustaining this Objection and granting such other and further relief as the Court deems appropriate.

Dated: Richmond, Virginia
October 13, 2009

MCGUIREWOODS LLP

/s/ Douglas M. Foley
Dion W. Hayes (VSB No. 34304)
Douglas M. Foley (VSB
No. 34364)
One James Center
901 E. Cary Street
Richmond, Virginia 23219
(804) 775-1000

Counsel for Debtors and Debtors
in Possession

EXHIBIT A

Dion W. Hayes (VSB No. 34304)
 Douglas M. Foley (VSB No. 34364)
 MCGUIREWOODS LLP
 One James Center
 901 E. Cary Street
 Richmond, Virginia 23219
 (804) 775-1000

IN THE UNITED STATES BANKRUPTCY COURT
 FOR THE EASTERN DISTRICT OF VIRGINIA
 RICHMOND DIVISION

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 In re: : Chapter 11
 :
 CIRCUIT CITY STORES, INC., : Case No. 08-35653 (KRH)
et al., :
 :
 Debtors. : Jointly Administered
 - - - - - x

**ORDER SUSTAINING DEBTORS' (I) FIFTY-SECOND OMNIBUS OBJECTION
 TO CERTAIN 503(b)(9) CLAIMS AND (II) GRANTING MOTION FOR A
 WAIVER OF THE REQUIREMENT THAT THE FIRST HEARING ON ANY
 RESPONSE PROCEED AS A STATUS CONFERENCE**

THIS MATTER having come before the Court on the
 Debtors' (1) Fifty-Second Omnibus Objection To Certain
 503(b)(9) Claims And (II) Motion For A Waiver Of The
 Requirement That The First Hearing On Any Response Proceed
 As A Status Conference (the "Objection");³ and it appearing
 that due and proper notice and service of the Objection as
 set forth therein was good and sufficient and that no other

further notice or service of the Objection need be given; and it further appearing that no response was timely filed or properly served by the Claimants being affected by this Order; and it appearing that the relief requested on the Objection is in the best interest of the Debtors, their estates and creditors and other parties-in-interest; and after due deliberation thereon good and sufficient cause exists for the granting of the relief as set forth herein,

IT IS HEREBY ORDERED ADJUDGED AND DECREED THAT:

1. The Objection is SUSTAINED and GRANTED.
2. The Debtors are authorized to raise Bankruptcy Code section 502(d) as a defense to the allowance of the 503(b)(9) Claims identified on Exhibit C - 503(b)(9) Claims, as attached hereto and incorporated herein.
3. The 503(b)(9) Claims identified on Exhibit C - 503(b)(9) Claims, as attached hereto and incorporated herein, are temporarily disallowed as described in the Objection pending the return of the Preferential Transfers.
4. The Debtors' right to further object to any and all claims, whether or not the subject of the Objection, for allowance, voting, and/or distribution purposes, and on any

³ Capitalized terms not otherwise defined herein shall have the meaning ascribed to such terms in the Objection.

other grounds applicable law permits are expressly preserved.

5. The requirement that the initial hearing on the Objection proceed as a status conference is hereby waived.

6. This Court retains jurisdiction to hear and determine all matters arising from or related to the interpretation or implementation of this Order

Dated: Richmond, Virginia
_____, 2009

HONORABLE KEVIN R. HUENNEKENS
UNITED STATES BANKRUPTCY JUDGE

WE ASK FOR THIS:

_/s/ Douglas M. Foley_____
Dion W. Hayes (VSB No. 34304)
Douglas M. Foley (VSB No. 34364)
MCGUIREWOODS LLP
One James Center
901 E. Cary Street
Richmond, Virginia 23219
(804) 775-1000

Counsel to the Debtors
and Debtors in Possession

CERTIFICATION OF ENDORSEMENT UNDER LOCAL RULE 9022-1(C)

Pursuant to Local Bankruptcy Rule 9022-1(C), I hereby certify that the foregoing proposed order has been endorsed by or served upon all necessary parties.

___/s/ Douglas F. Foley___
Douglas M. Foley

In re: Circuit City Stores, Inc, et al.
Case No. 08-35653 (KRH)

Debtors' Fifty-Second Omnibus Objection to Certain 503(b)(9) Claims

Exhibit B - Claimants and Related Claims Subject To Fifty-Second Omnibus Objection to Claims

Claim Holder	Claim	Exhibit
BUENA VISTA HOME ENTERTAINMENT	814	EXHIBIT C - DEBTORS' FIFTY-SECOND OMNIBUS OBJECTION TO CERTAIN 503(B)(9) CLAIMS
COBRA ELECTRONICS CORPORATION	647	EXHIBIT C - DEBTORS' FIFTY-SECOND OMNIBUS OBJECTION TO CERTAIN 503(B)(9) CLAIMS
COMCAST	1474	EXHIBIT C - DEBTORS' FIFTY-SECOND OMNIBUS OBJECTION TO CERTAIN 503(B)(9) CLAIMS
LG ELECTRONICS USA INC	1261	EXHIBIT C - DEBTORS' FIFTY-SECOND OMNIBUS OBJECTION TO CERTAIN 503(B)(9) CLAIMS
MIZCO INTERNATIONAL INC	754	EXHIBIT C - DEBTORS' FIFTY-SECOND OMNIBUS OBJECTION TO CERTAIN 503(B)(9) CLAIMS
PARAMOUNT HOME ENTERTAINMENT	1009	EXHIBIT C - DEBTORS' FIFTY-SECOND OMNIBUS OBJECTION TO CERTAIN 503(B)(9) CLAIMS
PIONEER ELECTRONICS USA INC	3	EXHIBIT C - DEBTORS' FIFTY-SECOND OMNIBUS OBJECTION TO CERTAIN 503(B)(9) CLAIMS
SAMSUNG ELECTRONICS AMERICA	1425	EXHIBIT C - DEBTORS' FIFTY-SECOND OMNIBUS OBJECTION TO CERTAIN 503(B)(9) CLAIMS
SANDISK CORPORATION	963	EXHIBIT C - DEBTORS' FIFTY-SECOND OMNIBUS OBJECTION TO CERTAIN 503(B)(9) CLAIMS
TAKE TWO INTERACTIVE	926	EXHIBIT C - DEBTORS' FIFTY-SECOND OMNIBUS OBJECTION TO CERTAIN 503(B)(9) CLAIMS
TOSHIBA AMERICA CONSUMER PRODUCTS LLC	1331	EXHIBIT C - DEBTORS' FIFTY-SECOND OMNIBUS OBJECTION TO CERTAIN 503(B)(9) CLAIMS
TWENTIETH CENTURY FOX HOME ENTERTAINMENT	1200	EXHIBIT C - DEBTORS' FIFTY-SECOND OMNIBUS OBJECTION TO CERTAIN 503(B)(9) CLAIMS

Claim Holder	Claim	Exhibit
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EXHIBIT C

CREDITOR'S NAME AND ADDRESS	ASSERTED CLAIM AMOUNT *	DOCKETED DEBTOR
<p>Claim Number: 814</p> <p>Date Filed: 12/11/2008</p> <p>BUENA VISTA HOME ENTERTAINMENT 350 S BUENA VISTA ST BURBANK, CA 91505</p>	<p>Docketed Amount:* \$325,225.71</p> <p>Total Preference: \$1,369,511.00</p> <p>Modified Amount: \$0.00</p>	<p>CIRCUIT CITY STORES, INC. (08-35653)</p>
<p>Claim Number: 647</p> <p>Date Filed: 12/08/2008</p> <p>COBRA ELECTRONICS CORPORATION ATTN DENISE BURRIS RAND 6500 W CORTLAND ST CHICAGO, IL 60707</p>	<p>Docketed Amount:* \$758.00</p> <p>Total Preference: \$169,086.00</p> <p>Modified Amount: \$0.00</p>	<p>CIRCUIT CITY STORES, INC. (08-35653)</p>
<p>Claim Number: 1474</p> <p>Date Filed: 12/16/2008</p> <p>COMCAST COMMERCIAL PAYMENT PROCESSING PO BOX 60177 PHILADELPHIA, PA 19102-0177</p>	<p>Docketed Amount:* \$4,050.00</p> <p>Total Preference: \$8,550.00</p> <p>Modified Amount: \$0.00</p>	<p>CIRCUIT CITY STORES, INC. (08-35653)</p>
<p>Claim Number: 1261</p> <p>Date Filed: 12/18/2008</p> <p>LG ELECTRONICS USA INC C O DYLAN G TRACHE WILEY REIN LLP 7925 JONES BRANCH DR STE 6200 MCLEAN, VA 22102</p>	<p>Docketed Amount:* \$5,397,977.00</p> <p>Total Preference: \$18,419,809.00</p> <p>Modified Amount: \$0.00</p>	<p>CIRCUIT CITY STORES, INC. (08-35653)</p>

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	ASSERTED CLAIM AMOUNT *	DOCKETED DEBTOR
<p>Claim Number: 754</p> <p>Date Filed: 12/12/2008</p> <p>MIZCO INTERNATIONAL INC 140 58TH ST BROOKLYN, NY 11220</p>	<p>Docketed Amount:* \$113,760.96</p> <p>Total Preference: \$329,188.00</p> <p>Modified Amount: \$0.00</p>	CIRCUIT CITY STORES, INC. (08-35653)
<p>Claim Number: 1009</p> <p>Date Filed: 12/19/2008</p> <p>PARAMOUNT HOME ENTERTAINMENT ATTN ANDI MARYGOLD 5555 MELROSE AVE HOLLYWOOD, CA 90038-3197</p>	<p>Docketed Amount:* \$3,133,634.57</p> <p>Total Preference: \$335,904.00</p> <p>Modified Amount: \$2,797,730.57</p>	CIRCUIT CITY STORES, INC. (08-35653)
<p>Claim Number: 3</p> <p>Date Filed: 11/12/2008</p> <p>PIONEER ELECTRONICS USA INC ATTN GARY M HICKMAN 2265 E 220TH ST LONG BEACH, CA 90810</p>	<p>Docketed Amount:* \$2,983,237.66</p> <p>Total Preference: \$3,819,243.00</p> <p>Modified Amount: \$0.00</p>	CIRCUIT CITY STORES, INC. (08-35653)
<p>Claim Number: 1425</p> <p>Date Filed: 12/18/2008</p> <p>SAMSUNG ELECTRONICS AMERICA JOSEPH MCNAMARA 105 CHALLENGER ROAD RIDGEFIELD PARK, NJ 07660</p>	<p>Docketed Amount:* \$19,262,466.96</p> <p>Total Preference: \$51,466,693.00</p> <p>Modified Amount: \$0.00</p>	CIRCUIT CITY STORES, INC. (08-35653)

EXHIBIT C

CREDITOR'S NAME AND ADDRESS	ASSERTED CLAIM AMOUNT *	DOCKETED DEBTOR
<p>Claim Number: 963</p> <p>Date Filed: 12/19/2008</p> <p>SANDISK CORPORATION 601 MCCARTHY BLVD MILPITAS, CA 95053-7932</p>	<p>Docketed Amount:* \$0.00</p> <p>Total Preference: \$1,610,651.00</p> <p>Modified Amount: \$0.00</p>	CIRCUIT CITY STORES, INC. (08-35653)
<p>Claim Number: 926</p> <p>Date Filed: 12/19/2008</p> <p>TAKE TWO INTERACTIVE KAY ROGERS 622 BROADWAY NEW YORK, NY 10012</p>	<p>Docketed Amount:* \$624,049.62</p> <p>Total Preference: \$132,069.00</p> <p>Modified Amount: \$491,980.62</p>	CIRCUIT CITY STORES, INC. (08-35653)
<p>Claim Number: 1331</p> <p>Date Filed: 12/19/2008</p> <p>TOSHIBA AMERICA CONSUMER PRODUCTS LLC C O LEITESS LEITESS FRIEDBERG & FEDDER PC 1 CORPORATE CTR 10451 MILL RUN CIR STE 1000 OWINGS MILLS, MD 21117</p>	<p>Docketed Amount:* \$5,293,249.00</p> <p>Total Preference: \$25,499,114.00</p> <p>Modified Amount: \$0.00</p>	CIRCUIT CITY STORES, INC. (08-35653)
<p>Claim Number: 1200</p> <p>Date Filed: 12/17/2008</p> <p>TWENTIETH CENTURY FOX HOME ENTERTAINMENT ATTN DENNIS FRANKS 2121 AVE OF THE STARS 14TH FL LOS ANGELES, CA 90067</p>	<p>Docketed Amount:* \$1,263,011.33</p> <p>Total Preference: \$1,055,714.00</p> <p>Modified Amount: \$207,297.33</p>	CIRCUIT CITY STORES, INC. (08-35653)

Total Docketed: \$38,401,420.81

Total Modified: \$3,497,008.52